

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CUSTOMS APPLICATION NO.2 OF 2000.

The Commissioner of Customs
(Imports), Mumbai.

.. Applicant.

V/s.

M/s Shiva Marketing Ltd., Mumbai.. Respondent.

Shri P.S. Jetly with Y.R. Mishra i/b R.N.
Bandopadhyaya for the applicant.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 14.9. 2005.

P.C. :

. Heard learned Counsel appearing for the
Revenue. None for the respondent in spite of service.

. Having heard learned Counsel for the
Revenue, we are of the considered view that the
questions framed by the applicant are questions of
law which are required to be answered by this Court.

The questions framed are:

1."Whether a 'vessel' brought from outside
India for operation in India should file a
Bill of Entry, even if they are exempted
from payment of duty and whether the tug
vessel should have declared the barge as
cargo in the IGM?"

2".Whether by not filing Bill of Entry and
starting operation in India, the barge is
liable to confiscation under section 111(j)
of the Customs Act, 1962 or 111 (d) ibidi or
any other provisions of the Customs Act,
1962.?"

. The Tribunal is directed to send statement
of case to this Court raising the aforesaid
questions of law for the opinion of this Court as
expeditiously as possible at any rate, within 8
weeks from the date of receipt of this order.

. Application stands disposed of with no order
as to costs.

(J.P. DEVADHAR,J.)

(V.C. DAGA,J.)